

**UNION COUNTY, ILLINOIS
FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REPORT
November 30, 2009**

**TANNER MARLO CPAs INC.
509 ½ EAST DEYOUNG STREET
MARION, ILLINOIS 62959**

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TANNER MARLO CPAs, INC

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INDEPENDENT AUDITOR'S REPORT

Board of Commissioners
Union County
County Courthouse
Jonesboro, Illinois

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information for Union County, Illinois, as of and for the year ended November 30, 2009, which collectively comprise the County's basic financial statements as listed in the accompanying table of contents. These basic financial statements are the responsibility of Union County's management. Our responsibility is to express an opinion on these basic financial statements based on our audit. We did not audit the financial statements of the Union County Emergency Telephone System Board, which represents a significant portion of the County's Proprietary type funds. Those financial statements were audited by other auditors, whose report has been furnished to us, and in our opinion, insofar as it relates to the amounts included for the 911 Fund, is based on the report of other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of other auditors provides a reasonable basis for our opinion.

As discussed in Note A, Union county prepares its financial statements on the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, based on our audit and the report of other auditors, the basic financial statements referred to above present fairly, in all material respects, the respective cash basis financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Union County, Illinois as of

November 30, 2009, and the respective changes in cash basis financial position thereof for the year ended in conformity with the basis of cash receipts and disbursements.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 3, 2010 on our consideration of Union County, Illinois' internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming an opinion on the basic financial statements of Union County, Illinois taken as a whole. The other supplementary information as listed in the accompanying table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements of Union County, Illinois. Such information has been subjected to the auditing procedures applied by us and other auditors in the audit of the basic financial statements and, in our opinion based on our audit and the report of other auditors is fairly stated in all material respects in relation to the basic financial statements taken as a whole on the cash basis of accounting.

The required supplementary information, as listed in the accompanying table of contents, including Management's Discussion and Analysis and the General Fund Budgetary Comparison Schedule, is not a required part of the basic financial statements, but is supplementary information required by Governmental Accounting Standards Board. We and other auditors have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and do not express an opinion on it.

Tanner Marlo CPAs Inc.

TANNER MARLO CPAs INC.
Certified Public Accountants & Consultants
Marion, IL 62959

August 3, 2010



TANNER MARLO CPAs, INC

Certified Public Accountants

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON
INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

Union County Board of Commissioners
Courthouse
Jonesboro, Illinois

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Union County, Illinois as of and for the year ended November 30, 2009, which collectively comprises Union County, Illinois' basic financial statements and have issued our report thereon dated August 3, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Union County, Illinois' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control over Financial Reporting

In planning and performing our audit, we considered Union County, Illinois' internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weakness. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited

may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Reportable conditions are described in the accompanying schedule.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be considered to be material weaknesses. However, we believe none of the reportable conditions described above is a material weakness.

This report is intended solely for the information of the County Board, management, the oversight audit agency and other audit agencies and is not intended to be and should not be used by anyone other than these specified parties.

Tanner Marlo CPAs Inc.

TANNER MARLO CPAs INC.
Certified Public Accountants & Consultants
Marion, IL 62959

August 3, 2010

**UNION COUNTY, ILLINOIS
SCHEDULE OF FINDINGS
YEAR ENDED NOVEMBER 30, 2009**

MATERIAL WEAKNESSES

No matters are reportable.

SIGNIFICANT DEFICIENCIES

No matters are reportable.

OTHER MATTERS

Prior Year Comments

Audit Adjustments

During the course of an audit engagement, an auditor will propose adjustments of financial statement amounts. Management evaluates our proposals and records those adjustments, which, in their judgment, are required to prevent the financial statements from being misstated. During our audit we noted audit adjustments from the prior year were not posted to the County's books. In order to correct fund balances for some funds, these adjustments had to be recorded again in fiscal year 2009.

We will be working with management in the coming year to resolve this issue and assist in recording these adjustments.

Outstanding Checks

During our audit we noted several checks that had been outstanding for more than six months. Outstanding checks greater than 180 days old are no longer valid and should be removed from the list of outstanding checks. The State of Illinois has escheat laws that govern the disposition of unclaimed property.

We recommend the Board of Commissioners consult with the States Attorney's office to determine the proper disposition of the old checks. In addition, the Board should develop a policy going forward to address checks that become old and no longer valid.

**UNION COUNTY, ILLINOIS
SCHEDULE OF FINDINGS
YEAR ENDED NOVEMBER 30, 2009**

Current Year Comments

Due to/Due from General Fund

Several years ago, the General Fund borrowed funds from the Liability Insurance fund. The transaction was recorded as an inter-fund borrowing and due to/from accounts were setup on the books and records. The county has created a program to pay back interfund borrowing on a two year plan. We recommend that the Board of Commissioners adhere to a strict payback plan to resolve this transaction.

Tax Levy and Appropriation Allocations

The tax levy for the County has allocations to restricted funds which may need to be redistributed for better cost matching of services. We recommend a review of the tax levy and appropriation to match revenues generated to costs incurred and evaluate on an annual basis with the states attorney, Board of Commissioners, and county auditor prior to levy.

This financial report is designed to provide a general overview of Union County's finances for all those with an interest in the government's finances. Question concerning any of the information provided in this report or request for additional financial information should be addressed to the Union County Commissioners, 309 W. Market St. Room 100, Jonesboro, Illinois 62952.

Management Discussion and Analysis

As management of Union County, we offer readers of Union County's financial statements this narrative overview and analysis of the financial activities of Union County for the fiscal year ending November 30, 2009.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to Union County's basic financial statements. Union County's basic financial statements: (1) government-wide financial statements, (2) fund financial statements and (3) notes to the financial statements.

**UNION COUNTY, ILLINOIS
SCHEDULE OF FINDINGS
YEAR ENDED NOVEMBER 30, 2009**

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of Union County's finances, in a manner similar to a private-sector business.

The statement of net assets presents information on all of Union County's finance assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of Union County is improving or deteriorating.

The statement of activities presents information showing how the government's assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change that occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in the future fiscal period (e.g., uncollected taxes and earned but unused sick day and vacation leave).

Both of the government-wide financial statements distinguish functions of Union County that are principally supported by taxes and intergovernment revenues (government activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The government activities of Union County include general government, public safety, roads and bridges. The business-type activities of Union County include an Ambulance Service and 9-1-1. The government-wide financial statement can be found attached to this report.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Union County, like other county, state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of Union County can be three categories: government funds, proprietary funds and fiduciary funds.

Government Funds

Government funds are used to account for essentially the same functions reported as government activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

**UNION COUNTY, ILLINOIS
SCHEDULE OF FINDINGS
YEAR ENDED NOVEMBER 30, 2009**

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenue, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Union County maintains individual government funds. Information is presented separately in the governmental fund balance sheets and in the governmental fund statement of revenue and expenditures, and changes in fund balance.

Union County adopts an annual appropriated budget for the General fund, County highway funds Municipal Retirement & Social Security, Southern Seven Health Department and Mental Health, Tuberculosis, County Ambulance, Cemetery fund, Liability Insurance & Unemployment Compensation, General Assistance, Co-Operative Extension, Law Library, County Tourism County Hotel/Motel tax and Public Safety. A budgetary comparison statement is provided to demonstrate compliance with these budgets.

The basic governmental fund financial statements can be found attached with this report.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. The basic fiduciary fund financial statements are attached as a part of this report.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

The notes to the financial statements can be found attached with this report.

UNION COUNTY, ILLINOIS
STATEMENT OF NET ASSETS-CASH BASIS
November 30, 2009

	Governmental <u>Activities</u>	Business-type <u>Activities</u>	<u>Total</u>
Assets:			
Cash and cash equivalents	\$ 2,945,603	\$1,240,638	\$4,186,241
Stamps on hand	12,000	-	12,000
Loans receivable	113,710	-	113,710
Due from other funds	<u>515,000</u>	<u>-</u>	<u>515,000</u>
Total Assets	<u>3,586,313</u>	<u>1,240,638</u>	<u>4,826,951</u>
Liabilities:			
Due to other funds	515,000	-	515,000
General obligation bond	<u>2,710,000</u>	<u>-</u>	<u>2,710,000</u>
Total Liabilities	<u>3,225,000</u>	<u>-</u>	<u>3,225,000</u>
NET ASSETS			
Restricted for:			
Inventory	12,000	-	12,000
Grant fund	4,780	-	4,780
Revolving loan fund	192,846	-	192,846
Debt Service	222,891	-	222,891
Unrestricted	<u>(71,204)</u>	<u>1,240,638</u>	<u>1,169,434</u>
Total Net Assets	<u>\$ 361,313</u>	<u>\$1,240,638</u>	<u>\$1,601,951</u>

See accompanying notes to financial statements.

UNION COUNTY, ILLINOIS
STATEMENT OF ACTIVITIES-CASH BASIS
For The Fiscal Year Ended November 30, 2009

Functions/Programs	Program cash receipts			Net (Disbursements) Receipts and Changes in Net Assets		
	Cash Disbursements	Operating Charges For Services		Primary Government		
			Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Primary government:						
Governmental activities:						
General government	\$ (2,358,465)	\$ 966,544	\$ -	\$ (1,391,921)	\$ -	\$ (1,391,921)
Highways and streets	(2,484,593)	567,551	-	(1,917,042)	-	(1,917,042)
Public safety and judiciary	(901,713)	178,247	190,235	(533,231)	-	(533,231)
Health and welfare	(204,479)	-	-	(204,479)	-	(204,479)
Other	(864,715)	-	-	(864,715)	-	(864,715)
Deb Service	(267,575)	-	-	(267,575)	-	(267,575)
Total governmental activities	(7,081,540)	1,712,342	190,235	(5,178,963)	-	(5,178,963)
Business-Type activities:						
Ambulance	(1,261,591)	621,372	-	-	(640,219)	(640,219)
911	(304,278)	286,671	-	-	(17,607)	(17,607)
Other	(73,446)	45,238	-	-	(28,208)	(28,208)
Total Business-Type activities	(1,639,315)	953,281	-	-	(686,034)	(686,034)
Total Primary Government	<u>\$ (8,720,855)</u>	<u>\$ 2,665,623</u>	<u>\$ 190,235</u>	<u>\$ (5,178,963)</u>	<u>\$ (686,034)</u>	<u>\$ (5,864,997)</u>
General Revenues:						
Taxes:						
Public safety tax				225,941	-	225,941
Property and replacement taxes				4,354,575	602,442	(4,957,017)
Sales, service and utility taxes				485,859	-	485,859
Motor fuel tax				885,371	-	885,371
State Income tax				770,473	-	770,473
Interest Income				31,979	36,297	68,276
Other receipts and reimbursements				114,428	2,339	116,767
Transfers				(19,000)	19,000	-
Total general revenues and transfers				6,849,626	660,078	7,509,704
Change in net assets				1,670,663	(25,956)	1,644,707
Net assets-beginning				(1,309,350)	1,266,594	(42,756)
Net assets-ending				<u>\$ 361,313</u>	<u>\$ 1,240,638</u>	<u>\$ 1,601,951</u>
See accompanying note to financial statements.						

UNION COUNTY, ILLINOIS
BALANCE SHEET-CASH BASIS
GOVERNMENTAL FUNDS
November 30, 2009

	<u>General</u>	<u>Liability Insurance</u>	<u>County Highway</u>	<u>Revolving Loan Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS						
Cash and cash equivalents	\$194,046	\$462,135	\$75,674	\$79,136	\$2,134,612	\$2,945,603
Stamps on hand	12,000	-	-	-	-	12,000
Loans receivable	-	-	-	113,710	-	113,710
Due from other funds	-	<u>515,000</u>	-	-	-	<u>515,000</u>
Total Assets	<u>206,046</u>	<u>977,135</u>	<u>75,674</u>	<u>192,846</u>	<u>2,134,612</u>	<u>3,586,313</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Due to other funds	<u>515,000</u>	-	-	-	-	<u>515,000</u>
Total Liabilities	<u>515,000</u>	-	-	-	-	<u>515,000</u>
Fund balances(deficit):						
Reserved for inventory	12,000	-	-	-	-	12,000
Reserved for grant fund	-	-	-	-	4,780	4,780
Reserved for revolving loan fund	-	-	-	192,846	-	192,846
Reserved for debt service	-	-	-	-	222,891	222,891
Unreserved reported in:						
General Fund	(320,954)	-	-	-	-	(320,954)
Special revenue funds	-	<u>977,135</u>	<u>75,674</u>	-	<u>1,906,941</u>	<u>2,959,750</u>
Total Fund Balances(Deficit)	<u>(308,954)</u>	<u>977,135</u>	<u>75,674</u>	<u>192,846</u>	<u>2,134,612</u>	<u>3,071,313</u>
Total Liabilities and Fund Balances	<u>\$206,046</u>	<u>\$977,135</u>	<u>\$75,674</u>	<u>\$192,846</u>	<u>\$2,134,612</u>	<u>\$3,586,313</u>
Reconciliation to Statement of Net Assets:						
Total fund balance for governmental funds						\$3,071,313
Amounts reported for governmental activities in the statement of net assets are different because:						
Liabilities, including capital debt obligations payable, are not due and payable in the current period and therefore are not reported in the funds.						(2,710,000)
Net assets of governmental activities						<u>\$ 361,313</u>

See accompanying note to financial statements.

UNION COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-CASH BASIS
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED November 30, 2009

	<u>General</u>	<u>Liability Insurance</u>	<u>County Highway</u>	<u>Revolving Loan Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues:						
Public safety tax	\$ -	\$ -	\$ -	\$ -	\$ 225,941	\$ 225,941
Property and replacement taxes	971,116	459,247	180,635	-	2,743,577	4,354,575
County share of Illinois income tax	770,473	-	-	-	-	770,473
County share of sales tax	485,859	-	-	-	-	485,859
Intergovernmental revenue	-	-	-	-	50,258	50,258
Salary reimbursements	275,867	-	-	-	44,684	320,551
Service fee, fines, licenses and commissions	837,928	-	94,951	-	306,863	1,239,742
Interest income	8,431	4,010	344	6,855	12,339	31,979
Equipment rental	-	-	472,600	-	-	472,600
Motor fuel tax allotments	-	-	-	-	885,371	885,371
Grants and entitlements	-	-	-	-	190,235	190,235
Other receipts and reimbursements	<u>183,486</u>	<u>-</u>	<u>34,057</u>	<u>-</u>	<u>335,805</u>	<u>553,348</u>
Total Revenues	<u>3,533,160</u>	<u>463,257</u>	<u>782,587</u>	<u>6,855</u>	<u>4,795,073</u>	<u>9,580,932</u>
Expenditures:						
General government	859,432	-	-	-	71,641	931,073
Public safety	1,117,924	-	-	-	562,464	1,680,388
Corrections	121,955	-	-	-	-	121,955
Judiciary and legal	705,495	-	-	-	-	705,495
Highways and streets	-	-	724,843	-	1,759,750	2,484,593
Health and welfare	296,101	-	-	-	204,479	500,580
Other expenditures and reimbursements	<u>86,859</u>	<u>339,249</u>	<u>-</u>	<u>43,787</u>	<u>1,132,290</u>	<u>1,602,185</u>
Total Expenditures	<u>3,187,766</u>	<u>339,249</u>	<u>724,843</u>	<u>43,787</u>	<u>3,730,624</u>	<u>8,026,269</u>
Excess(Deficiency) of Revenues Over Expenditures	<u>345,394</u>	<u>124,008</u>	<u>57,744</u>	<u>(36,932)</u>	<u>1,064,449</u>	<u>1,554,663</u>
Other Financing Sources(Uses):						
Transfers in	-	44,705	-	-	157,436	202,141
Transfers out	<u>(31,800)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(189,341)</u>	<u>(221,141)</u>
Total Other Financing Sources(Uses)	<u>(31,800)</u>	<u>44,705</u>	<u>-</u>	<u>-</u>	<u>(31,905)</u>	<u>(19,000)</u>
NET CHANGE IN FUND BALANCES	313,594	168,713	57,744	(36,932)	1,032,544	1,535,663
FUND BALANCES(deficit), BEGINNING OF YEAR	<u>(622,548)</u>	<u>808,422</u>	<u>17,930</u>	<u>229,778</u>	<u>1,102,068</u>	<u>1,535,650</u>
FUND BALANCES(deficit), END OF YEAR	<u>\$ (308,954)</u>	<u>\$ 977,135</u>	<u>\$ 75,674</u>	<u>\$ 192,846</u>	<u>\$ 2,134,612</u>	<u>\$ 3,071,313</u>

Reconciliation to change in net assets:

Net change in fund balance for governmental funds \$1,535,663

Amounts reported for governmental activities in the statement of activities are different because:

Repayment of long term debt 135,000

Change in net assets of governmental activities \$1,670,663

See accompanying note to financial statements

UNION COUNTY, ILLINOIS
STATEMENT OF NET ASSETS-CASH BASIS
PROPRIETARY FUNDS
November 30, 2009

ENTERPRISE FUNDS

	<u>Major</u>		<u>Non-major</u>	
	<u>Ambulance Fund</u>	<u>911 Fund</u>	<u>Animal Control</u>	<u>Total</u>
ASSETS:				
Current Assets:				
Cash and cash equivalents	<u>\$ 606,845</u>	<u>\$ 624,617</u>	<u>\$ 9,176</u>	<u>\$ 1,240,638</u>
Total Assets	<u>606,845</u>	<u>624,617</u>	<u>9,176</u>	<u>1,240,638</u>
NET ASSETS				
Unrestricted	<u>606,845</u>	<u>624,617</u>	<u>9,176</u>	<u>1,240,638</u>
Total Net Assets	<u>\$ 606,845</u>	<u>\$ 624,617</u>	<u>\$ 9,176</u>	<u>\$ 1,240,638</u>

See accompanying notes to financial statements

UNION COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS-
CASH BASIS, PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED November 30, 2009

	<u>Ambulance Fund</u>	<u>911 Fund</u>	<u>Animal Control</u>	<u>Total</u>
Operating Revenues				
Charges for services	\$ 621,372	\$ 286,671	\$ 45,238	\$ 953,281
Property and replacement taxes	602,442	-	-	602,442
Other receipts and reimbursements	<u>1,160</u>	<u>-</u>	<u>1,179</u>	<u>2,339</u>
Total Operating Revenues	<u>1,224,974</u>	<u>286,671</u>	<u>46,417</u>	<u>1,558,062</u>
Operating Expenses:				
Salaries	525,956	180,515	44,372	750,843
Fringe benefits	62,874	-	5,228	68,102
Telephone	-	49,224	1,722	50,946
Utilities	16,604	-	3,834	20,438
Supplies	29,745	9,188	6,916	45,849
Office expense	9,670	-	279	9,949
Training	-	-	951	951
Travel	2,565	-	-	2,565
Maintenance and repairs	79,581	31,312	8,359	119,252
Equipment	524,587	10,150	-	534,737
Miscellaneous	10,009	11,889	1,785	23,683
Rent	<u>-</u>	<u>12,000</u>	<u>-</u>	<u>12,000</u>
Total Operating Expenses	<u>1,261,591</u>	<u>304,278</u>	<u>73,446</u>	<u>1,639,315</u>
Operating Income (loss)	<u>(36,617)</u>	<u>(17,607)</u>	<u>(27,029)</u>	<u>(81,253)</u>
Nonoperating Revenues				
Interest income	<u>16,085</u>	<u>20,140</u>	<u>72</u>	<u>36,297</u>
Total Nonoperating Revenues	<u>16,085</u>	<u>20,140</u>	<u>72</u>	<u>36,297</u>
Net Income(Loss) Before Contributions and Transfers	(20,532)	2,533	(26,957)	(44,956)
Transfers in	<u>-</u>	<u>-</u>	<u>19,000</u>	<u>19,000</u>
Change in net assets	(20,532)	2,533	(7,957)	(25,956)
Total net assets-beginning	<u>627,377</u>	<u>622,084</u>	<u>17,133</u>	<u>1,266,594</u>
Total net assets-ending	<u>\$ 606,845</u>	<u>\$ 624,617</u>	<u>\$ 9,176</u>	<u>\$ 1,240,638</u>

See accompanying notes to financial statements.

UNION COUNTY, ILLINOIS
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES-CASH BASIS
AGENCY FUNDS
November 30, 2009

	Circuit Clerk <u>Bond Fund</u>	General Assistance <u>Earnfare</u>	<u>Totals</u>
Assets:			
Cash	\$ <u>469,781</u>	\$ <u>15,227</u>	\$ <u>485,008</u>
Total Assets	<u>469,781</u>	<u>15,227</u>	<u>485,008</u>
Liabilities:			
Escrow liability	469,781	-	469,781
Due to General Assistance Program	<u>-</u>	<u>6,187</u>	<u>6,187</u>
Total Liabilities	<u>469,781</u>	<u>6,187</u>	<u>475,968</u>
Net Assets	<u>\$ -</u>	<u>\$ 9,040</u>	<u>\$ 9,040</u>

See accompanying note to financial statements

UNION COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2009

NOTE A-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As discussed further in Note A.3, these financial statements are presented on the cash basis of accounting. The cash basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP).

1. Reporting Entity

Union County operates under a Board of County Commissioners form of government and provides the following services: public safety, highways and streets, education, judiciary, corrections, health and social services, county improvements, and general administrative services. The County, for financial purposes, includes all of the funds relevant to the operations of Union County. The County is considered to be a primary government pursuant to GASB Statement 14 since it is legally separate and fiscally independent. The County has no component units which are legally separate entities from the County for which the County is financially accountable or whose relationship with the County is such that exclusion would cause the County's statements to be misleading or incomplete.

2. Basis of Presentation-Fund Accounting

Government-Wide Financial Statements

The Statement of Net Assets and Statement of Activities display information about the County as a whole. They include all funds of the County except for fiduciary funds. For the most part, the effect of interfund activity has been removed from these statements. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues and other non-exchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

The statement of activities demonstrates the degree to which the direct expenses of a given functional category are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific functional category. Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given functional category and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular functional category. Taxes and other items not properly included among program revenues are reported instead as general revenues.

UNION COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2009

NOTE A-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements

Fund financial statements of the County are organized into funds, each of which is considered to be separate accounting entities. Each fund is accounted for by providing a separate set of self-balancing accounts which constitutes its assets, liabilities, fund equity, revenues, and expenditures/expenses. Funds are organized into two major categories: governmental and proprietary categories. The County's fiduciary funds are presented separately. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the County or meets the following criteria:

- a. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type, and
- b. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

The statement of activities demonstrates the degree to which the direct expenses of a given functional category are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific functional category. Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given functional category and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular functional category. Taxes and other items not properly included among program revenues are reported instead as general revenues.

The funds of the County are described below:

Governmental Funds

General Fund

The General Fund is the operating fund of the County and is always classified as a major fund. It is established to account for all financial resources except those required to be accounted for in another fund. General tax receipts and other sources of receipts used to finance the fundamental operations of the County are included in this fund.

UNION COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2009

NOTE A-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Special Revenue Funds

Special Revenue Funds are established to account for the proceeds of specific revenue sources other than special assessments, expendable trusts, or major capital projects that are legally restricted to expenditures for specified purposes.

Debt Service Fund

The Debt Service Fund is established for the purpose of accumulating resources for the payment of interest and principal on long-term general obligation debt other than those payable from the Enterprise Funds.

Fiduciary Funds

These funds account for assets held by the County as a trustee or agent for individuals, private organizations, and other units of governments. These funds are as follows:

Agency Funds

Agency Funds are custodial in nature (assets equal liabilities) and do not present results of operations or have a measurement focus. These funds are used to account for assets that the government holds for others in an agency capacity.

Proprietary Funds

These funds account for operations that are organized to be self-supporting through user charges. The government applies all applicable FASB pronouncements in accounting and reporting for its proprietary operations. The following is the County's proprietary fund:

Enterprise Funds

Enterprise Funds are established to account for operations that are financed and operated in a manner similar to private business enterprises. The intent of the governing body is that costs of providing services to the general public on a counting basis be recovered through user charges/

3. Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and how they are reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

UNION COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2009

NOTE A-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The County maintains its accounting records for all funds on the cash basis. Accordingly, revenue is recognized and recorded when cash is received and expenditures are recognized and recorded when checks are written. Only assets representing a right to receive cash arising from a previous payment of cash are recorded as assets of a fund. In the same manner, only liabilities resulting from previous cash transactions are recorded as liabilities of a particular fund. This differs from the generally accepted accounting principles of recording revenues and expenditures of Governmental Funds when they become measurable and available, and when the related liabilities is incurred.

4. Budgets and Budgetary Accounting

The County's budget is prepared so that each fund's budgeted revenue received and expenditures disbursed can be compared to the actual revenue received and expenditures disbursed.

Total fund disbursements may not legally exceed the budgeted disbursements. The budget lapses at the end of each fiscal year.

The County follows these procedures in establishing the budgetary data reflected in the financial statements.

1. Prior to November 15, a proposed operating budget for the fiscal year commencing the following December 1, is submitted to the County Board. The operating budget includes proposed expenditures and the means of financing them.
2. The Budget is made available for the public inspection for fifteen days prior to final action thereon.
3. Prior to December 1, the budget is formally approved by the Board action.
4. Formal budgetary integration is employed as a management control device during the year for the General Fund and Special Revenue Funds.
5. Budgets for the General and Special Revenue Funds are adopted on the cash basis of accounting.

5. Cash and Cash Equivalents

For purposes of the statement of cash flows of the enterprise fund, the County considers all cash and certificates of deposit to be cash and cash equivalents.

UNION COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2009

NOTE A-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. Due To and Due From Other Funds

Interfund receivables and payables arise from interfund transactions and are recorded by all funds affected in the period in which transactions are executed.

7. Property and Equipment

The County does not capitalize fixed assets and does not maintain fixed asset records. Assets are expended when purchased.

8. Encumbrances

The County does not maintain information concerning encumbrances. Therefore, no amounts for encumbrances are reported in the financial statements.

9. Accumulated Unpaid Vacation and Sick Pay

Most County Employees are covered under a union contract and are entitled to certain compensated absences based on their employment contract. These compensated absences do accumulate if not used by the employee in the year ended. Upon termination, employees are compensated for unused vacation pay. As a result of the use of cash basis accounting, liabilities related to accrued compensated absences are not recorded in the government-wide or fund financial statements. Expenditures/expenses related to compensated absences are recorded when paid.

10. Estimates

The preparation of financial statements in conformity with the United States generally accepted accounting principles requires the use of management's estimates and assumptions that affect the reported amount of assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Accordingly, actual results may differ from those estimates.

11. Differences from GAAP

As discussed in Note A.2, the County reports both the government-wide and fund financial statements on the cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles.

UNION COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2009

NOTE B-PROPERTY TAXES

The County's property tax is levied each year on all taxable real property located in the County on or before the last Tuesday in December. The levy was passes by the Commissioners on November 28, 2008. Property taxes attach as an enforceable lien on property as of January 1, and are payable in two installments in December and February. The County receives significant distributions of tax receipts approximately one month after these due dates. Property taxes are not recognized as revenue until they are received.

NOTE C-DEPOSITS AND INVESTMENTS

Authorized Deposits and Investments

Illinois Compiled Statues authorize the County to invest in interest bearing savings accounts, certificates of deposit and time deposits, shares or other forms of securities legally insurable by savings and loan associates, bonds, notes, certificates of indebtedness, treasury bills or other securities now or hereafter issued, which are guaranteed by the full faith and credit of the United States of America, and short term discount obligations of the Federal National Mortgage Association.

Deposits

At November 30, 2009 the carrying amount of the County's deposits with financial institutions was \$4,743,811 and the bank balance was \$4,896,221.

Custodial Credit Risk-Custodial risk is the risk that in the event of a bank failure, the County's deposits may not be returned to the County. Due to the nature of the certificates of deposit, they are included as deposit balances on the balance sheet. As of November 30, 2009, the County has \$711,521 of uninsured/uncollateralized deposits.

At November 20, 2009, the bank balance of \$4,896,221, including fiduciary funds, \$1,531,619 was covered by federal depository insurance, \$2,653,081 were collateralized by pledged bank assets in the County's name, and \$711,521 was uninsured/uncollateralized.

Investments

As of November 30, 2009, the County had the following investments and maturities.

<u>Investment Type</u>	<u>Fair Value</u>	<u>6-12 Months</u>	<u>1-3 Years</u>
Certificates of deposit	<u>\$836,576</u>	<u>\$423,576</u>	<u>\$413,000</u>

UNION COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2009

NOTE C-DEPOSITS AND INVESTMENTS (Continued)

Interest Rate Risk-Interest rate risk is the risk that the fair value of an investment will decline as interest increases. The County's investment policy is described in the paragraph below. Due to the County's type of investments at November 30, 2009, certificates of deposits, interest rate risk is not significant.

Credit Risk-Credit risk is the risk that the financial counter party will fail to meet its defined obligations. State statutes authorize the County to invest only in direct obligations of the U.S. Governments or its agencies; direct obligations of any financial institution that is insured by the Federal Deposit Insurance Corporation; short-term obligations of corporations rated A or better by at least two standard rating services; obligations of the State of Illinois and its political subdivisions; insured accounts of credit unions located in the State of Illinois; The Illinois Funds; certain money market mutual funds where the portfolio is limited to U.S. Government securities; and certain repurchase agreements. Credit quality ratings disclosures do not apply to debt securities of the U.S. government.

Custodial Credit Risk-For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

NOTE D-DUE TO/FROM OTHER FUNDS

As of November 30, 2009, interfund receivables and payables resulting from various interfund transactions were as follows:

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$ -	\$515,000
Liability Insurance Fund	<u>515,000</u>	<u>-</u>
	<u>\$515,000</u>	<u>\$515,000</u>

UNION COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2009

NOTE E-LOANS RECEIVABLE/REVOLVING LOAN PROGRAM

The County has established a Revolving Loan Program through the use of funds from the Illinois Department of Commerce and Community Affairs. These funds are to be used to promote economic development in the County by providing low interest loans. As the funds are recaptured from the loans, they may be used to make other economic development loans. As of November 30, 2009, the County had the following loans receivable through the revolving loans program:

	Loan Amount	Date	Interest Rate	Maturity Date	Balance at 11/30/09
Amy D. Mezo	\$ 40,000	6/14/2006	5%	1/14/2022	\$ 34,488
Reynolds Service Company	50,000	10/29/1996	5%	11/01/2011	9,472
McCann & Son's A/C & Heating	25,250	11/19/2004	5%	2/19/2015	14,749
Boars Nest Bed & Breakfast	30,000	12/05/2005	5%	6/05/2020	25,258
TLC Metals	30,000	10/27/2009	5%	11/1/2024	29,743
	<u>\$175,250</u>				<u>\$113,710</u>

As of November 30, 2009, the following loans were considered current: McCann & Son's A/C and Heating, Reynolds Service Company, and TLC Metals. The following loans were not considered current: Amy D. Mezo and Boars Nest Bed & Breakfast.

NOTE F-RETIREMENT COMMITMENTS

Illinois Municipal Retirement Fund-Defined Benefit Pension Plan

The County's defined benefit pension plan, Illinois Municipal Retirement (IMRF), provides retirement, disability, annual cost of living adjustments, and death benefits to plan member and beneficiaries. IMRF acts as a common investment and administrative agent for local governments and school districts in Illinois. The Illinois Pension Code establishes the benefit provisions of the plan that can only be amended by the Illinois General Assembly. IMRF issues a financial report that includes financial statements and required supplementary information. That report may be obtained at www.imrf.org/pubs/pubs_homepage.htm or by writing to the Illinois Municipal Retirement Fund, 2211 York Road, Suite 500, Oak Brook, Illinois 60523.

Employees participating in IMRF are required to contribute 4.50 percent of their annual covered salary. SLEP members are required to contribute 7.50 percent of their annual covered salary. ECO members are required to contribute 7.50 percent of their annual covered salary. The member rate is established by the state statute. The County is required to contribute at an actuarially determined rate. The employer rate for calendar year 2009, based on the 2007 valuation, was 3.61 percent of payroll for SLEP member, 13.59

UNION COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2009

NOTE F-RETIREMENT COMMITMENTS (Continued)

percent of payroll for ECO members and 9.96 percent for all other employees. The employer contribution requirements are established and may be amended by the IMRF Board of Trustees. IMRF's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis (overfunded liability amortized on open basis). The remaining amortization period at December 31, 2009 was 23 years for ECO members and all other employees and 4 years for SLEP members.

For December 1, 2009, the County's annual pension cost of \$ 18,713 for SLEP members, \$50,064 for ECO members and \$ 217,411 for all other members was equal to the County's required and actual contributions. The required contribution was determined as part of the December 31, 2007 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions included (a) 7.50 percent investment rate of return (net of administrative expenses), (b) projected salary increases of 4.00 percent a year, attributable to inflation, (c) additional projected salary increases ranging from 0.3 percent to 12.2 percent a year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3 percent annually. The actuarial value of IMRF assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a five-year period, with a 20 percent corridor. The assumptions used for the 2009 actuarial valuation were based on the 2002-2004 experience study. However, the 2009 actuarial valuation information shown in the IMRF Required Supplemental Information is based on the 2005-2007 experience study.

***DIGEST OF CHANGES**

Assumptions

The actuarial assumptions used to determine the actuarial accrued liability for 2008 are based on the 2005-2007 Experience Study. The principal changes were:

NOTE G-LEGAL DEBT MARGIN

The County is subjected to the Municipal Finance Law of Illinois, which limits the amount of net bonded debt the County may have outstanding to 5.75 percent of the assessed valuation.

At November 30, 2009 the statutory limit for the County was \$9,142,336 providing a remaining debt margin of \$6,223,431.

UNION COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2009

NOTE H-LONG-TERM DEBT

Bonds Payable

Union County, Illinois issued General Obligation Self-Insurance Refunding Bonds, Series 2002 on May 14, 2002. These bonds were issued to refinance the County's portion of continuing costs of establishing a joint self-insurance program with other Illinois counties pursuant to the Southern Illinois Counties Insurance Trust. The refinancing consisted of refunding the Series 1993 and 1995 bonds. The interest on the General Obligation Self-Insurance Refunding Bonds, Series 2002 is payable, on June 1 and December 1 of each year commencing on June 1, 2002.

Union County, Illinois issued General Obligation Self-Insurance Bonds, Series 2006 on October 16, 2006. These bonds were issued to finance the County's portion of a "Recapitalization Project for Southern Illinois Counties Insurance Trust" in order to ensure the future financial viability of the Trust. The interest on the General Obligation Self-Insurance Refunding Bonds, Series 2006 is payable on June 1 and December 1 of each year commencing on June 1, 2007.

The interest rates on both Bonds, Series 2002 and Series 2006, vary and are outlined below. The Union Trust Corporation of Streator, Illinois, is the paying agent. The bonds are direct general obligations of Union County, Illinois, and contain a pledge of the County's full faith and credit for the payment of the principal and interest on the bonds. The bond payment schedules including interest rates are as follows:

Series 2002				
Date	Interest Rate	Principal	Interest	Total Payments
12/1/10	4.250%	\$145,000	\$ 43,352	\$ 188,352
12/1/11	4.300%	155,000	37,190	192,190
12/1/12	4.400%	155,000	30,525	185,525
12/1/13	4.500%	165,000	23,705	188,705
12/1/14	4.600%	170,000	16,280	186,280
12/1/15	4.700%	180,000	8,460	188,460
		<u>\$ 970,000</u>	<u>\$ 159,512</u>	<u>\$1,129,512</u>

UNION COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2009

NOTE H-LONG-TERM DEBT (Continued)

Series 2006				
Date	Interest Rate	Principal	Interest	Total Payments
12/1/10	4.75%	\$ -	\$ 82,670	\$ 82,670
12/1/11	4.75%	-	82,670	82,670
12/1/12	4.75%	-	82,670	82,670
12/1/13	4.75%	-	82,670	82,670
12/1/14	4.00%	100,000	82,670	182,670
12/1/15	4.05%	105,000	78,670	183,670
12/1/16	4.10%	280,000	74,418	354,418
12/1/17	4.20%	300,000	62,938	362,938
12/1/18	4.25%	305,000	50,338	355,338
12/1/19	-	-	-	-
12/1/20	5.75%	650,000	56,636	706,636
		<u>\$1,740,000</u>	<u>\$ 736,350</u>	<u>\$2,476,350</u>

Remaining Escrow Requirements Related to Refunded 1995 Bonds

Date	Principal	Interest Rate	Interest	Escrow Requirements Related to Refunded 1995 Bonds
12/1/09	<u>\$ 135,000</u>	Various	<u>\$ 24,444</u>	<u>\$ 159,444</u>
	<u>\$ 135,000</u>		<u>\$ 24,444</u>	<u>\$ 159,444</u>

UNION COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2009

NOTE H-LONG-TERM DEBT (Continued)

Summary of Debt Transactions

The following is a summary of the debt transaction of Union County for the year ended November 30, 2009:

	Series 2002 <u>Bonds</u>
Balance, December 1, 2008	\$ 2,845,000
Principal Paid	<u>(135,000)</u>
Balance, November 30, 2009	<u>\$ 2,710,000</u>

The annual cash flow requirement for next five years of bond and interest is as follows:

Fiscal Year Ending November 30	Principal	Interest	Total
2010	\$ 145,000	\$ 126,022	\$ 271,022
2011	155,000	119,860	274,860
2012	155,000	113,195	268,195
2013	165,000	106,375	271,375
2014	<u>270,000</u>	<u>98,950</u>	<u>368,950</u>
	<u>\$ 890,000</u>	<u>\$ 564,402</u>	<u>\$ 1,454,402</u>

NOTE I-RISK MANAGEMENT AND LITIGATION

The County is exposed to various risks of loss including, but not limited to, general liability, property casualty, workers compensation and public official liability. To limit exposure to these risks, Union County participates in the Southern Illinois Counties Insurance Trust. The Trust is setup to provide Pulaski and Union Counties with basic insurance coverage. The trust is funded by insurance premiums from each of the participants along with bond proceeds issued by each county to provide the insurance reserves. Total bond proceeds for providing the initial reserve was \$4,500,000 with a self-insured retention of \$250,000. During 2006, the Trust's members approved a "Recapitalization Project for Southern Illinois Counties Insurance Trust." This project included the issuance of a total of \$4 million in bonds by the respective members in order to ensure the future financial viability of the Trust as well as a self-imposed assessment of \$200,000. The County's policy is to record any related expenditures in the year in which they are notified of a loss.

UNION COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2009

NOTE I-RISK MANAGEMENT AND LITIGATION (Continued)

There are certain outstanding claims for which the ultimate liability, if any cannot be determined at this time. County officials believe the claims should fall within the trust and insurance coverage's.

NOTE J-DEFICIT FUND BALANCE

As of November 30, 2009, the County General Fund had a deficit fund balance of \$308,954.

NOTE K-EXPENDITURES IN EXCESS OF BUDGET

Excess of expenditures over appropriations in individual funds for the year ended November 30, 2009, are as follows:

<u>Fund</u>	<u>Expenditures</u>	<u>Budget</u>
Hotel/Motel Tax	\$9,917	\$9,000
County Tourism	\$47,048	\$41,700
General Assistance	\$81,034	\$66,170

NOTE L-RESTRICTED ASSETS

Certain resources are classified as restricted assets on the balance sheet because their use is limited to a specific purpose. A summary of restricted assets at November 30, 2009 is as follows:

Restricted Assets

Revenue Stamps	
Inventory	\$ 12,000
Grant Fund	
Cash	4,780
Revolving Loan Fund	
Cash	79,136
Loans receivable	113,710
Debt Service	
Cash	<u>222,891</u>
	<u>\$ 432,517</u>

UNION COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2009

NOTE M-INTERFUND TRANSFERS

The following is a schedule of operating transfers as included in the Statement of Net Assets of the County.

	<u>Transfers In</u>	<u>Transfers out</u>
Major Funds:		
General Fund	\$ -	\$ 31,800
Liability Insurance Fund	<u>44,705</u>	<u>-</u>
Total Major Funds	<u>44,705</u>	<u>31,800</u>
Nonmajor Governmental Funds:		
County Unit Road District	-	100,000
County Unit Road District- MFT	100,000	-
Law Enforcement Drug Fund	9,700	-
County Tourism	35,736	-
Hotel/Motel Tax	-	89,341
Cemetery Fund	<u>12,000</u>	<u>-</u>
Total Nonmajor Funds	<u>157,436</u>	<u>189,341</u>
Proprietary Funds:		
Animal Control	<u>19,000</u>	<u>-</u>
Total Proprietary Funds	<u>19,000</u>	<u>-</u>
 TOTAL ALL FUNDS	 <u>\$ 221,141</u>	 <u>\$ 221,141</u>

Transfers are used to move revenues from the funds that statute or budget requires to collect them to the fund that statute or budget requires to expend them.

UNION COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE-CASH BASIS
GENERAL FUND
November 30, 2009

	<u>Budget Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
				<u>Positive (Negative)</u>
Property Taxes-prior year levy	\$310,000	\$310,000	\$348,846	\$38,846
Property and replacement taxes-current year	670,500	670,500	622,270	(48,230)
County share of IL income tax	900,000	900,000	770,473	(129,527)
County share of sales tax	520,000	520,000	485,859	(34,141)
Service fees, licenses and commissions	801,900	801,900	837,928	36,028
Interest income	15,500	15,500	8,431	(7,069)
Salary reimbursements	202,500	202,500	275,867	73,367
Other receipts and reimbursements	53,900	53,900	183,486	129,586
Total revenues	<u>3,474,300</u>	<u>3,474,300</u>	<u>3,533,160</u>	<u>58,860</u>
GENERAL GOVERNMENT				
Board of Commissioners				
Salaries	24,000	24,000	24,000	-
Travel and expense	1,000	1,000	175	825
Printing	1,000	1,000	54	946
Office supplies	100	1,000	78	22
	<u>26,100</u>	<u>1,000</u>	<u>24,307</u>	<u>1,793</u>
County Clerk				
Salary-County Clerk	49,000	49,000	49,000	-
Salary-Deputies	63,170	63,170	62,337	833
Salary-part-time	3,500	3,500	3,144	356
Salary-overtime	2,000	2,000	1,384	616
Fees-vital statistics	225	225	174	51
Microfilm	2,500	2,500	2,500	-
Office Supplies	3,000	3,000	2,788	212
Postage and box rent	2,500	2,500	2,317	183
Ledgers and binders	1,000	1,000	821	179
Association dues	250	250	220	30
Office supplies	1,500	1,500	1,491	30
Equipment service contract	3,000	3,000	2,662	338
Maintenance-equipments	2,900	2,900	1,986	914
Travel	500	500	483	17
Miscellaneous	500	500	462	38
	<u>135,545</u>	<u>135,545</u>	<u>131,769</u>	<u>3,776</u>
Collector and Treasurer				
Salary-Collector	10,000	10,000	9,774	226
Salary-Treasurer	49,000	49,000	49,000	-
Salary-Assistant Treasurer	33,892	33,892	34,061	(169)
Salary-Deputies	78,875	78,875	79,033	(158)
Equipment repair	300	300	240	60
Postage and envelopes	5,500	5,500	7,538	(2,038)
Office supplies	3,000	3,000	3,739	(739)
Publishing	5,500	5,500	3,601	1,899
Dues	260	260	260	-
Travel and expense	1,000	1,000	259	741
Equipment	2,600	2,600	2,556	44
	<u>189,927</u>	<u>189,927</u>	<u>190,061</u>	<u>(134)</u>
Subtotal general government				
Carried forward	<u>351,572</u>	<u>351,572</u>	<u>346,137</u>	<u>5,435</u>

UNION COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE-CASH BASIS-Continued
GENERAL FUND
November 30, 2009

	<u>Budget Amounts</u>		<u>Actual</u>	Variance with Final Budget <u>Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		<u>\$</u>
General Government brought forward	<u>\$351,572</u>	<u>\$351,512</u>	<u>\$346,137</u>	<u>\$ 5,435</u>
Other expenditures and reimbursements				
County audit and budget preparation	28,000	28,000	38,000	(10,000)
Hotel/Motel administration	2,000	2,000	452	1,548
Computer Service	85,000	85,000	70,495	14,505
Contingencies	200,000	200,000	74,326	125,674
IMRF repayment	275,000	275,000	50,000	225,000
Public service contracts	<u>1,600</u>	<u>1,600</u>	<u>2,366</u>	<u>(766)</u>
	<u>591,600</u>	<u>591,600</u>	<u>235,639</u>	<u>355,961</u>
Supervisor of Assessment				
Salary-Supervisor	49,000	49,000	45,583	3,417
Salary-Deputies	87,725	87,725	83,589	4,136
Salary-Assistant Supervisor	-	-	4,683	(4,683)
Soil mapping	3,900	3,900	3,900	-
Travel	2,500	2,500	3,378	(878)
Postage	1,000	1,000	160	840
Publication of notices	2,000	2,000	2,143	(143)
Office supplies	1,500	1,500	1,682	(182)
Photocopy supplies	500	500	842	(342)
Equipment	1,000	1,000	1,046	(46)
Miscellaneous	<u>300</u>	<u>300</u>	<u>369</u>	<u>(69)</u>
	<u>149,425</u>	<u>149,425</u>	<u>147,375</u>	<u>2,050</u>
Elections				
Salaries	24,730	24,730	18,991	5,739
Postage	3,000	3,000	2,546	454
Publishing	10,000	10,000	5,723	4,277
Office supplies	65,000	65,000	63,947	1,053
Computer	6,300	6,300	5,893	407
Election polling places	2,000	2,000	550	1,450
Judge school	2,000	2,000	250	250
Judges pay, rent and mileage	<u>32,000</u>	<u>32,000</u>	<u>32,381</u>	<u>(381)</u>
	<u>143,530</u>	<u>143,530</u>	<u>130,281</u>	<u>13,249</u>
Total general government	<u>\$1,236,127</u>	<u>\$1,236,127</u>	<u>\$859,432</u>	<u>\$376,695</u>

UNION COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE-CASH BASIS-Continued
GENERAL FUND
November 30, 2009

	<u>Budget Amounts</u>		<u>Actual</u>	Variance with Final Budget <u>Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
PUBLIC SAFETY				
Sheriff's Department				
Salary-Sheriff	\$51,185	\$51,185	\$51,247	\$(62)
Salary-Deputies	250,600	250,600	252,307	(1,707)
Salary-Public Safety	1,500	1,500	1,438	62
Salary-Secretary	34,360	34,360	34,699	(339)
Salary-Custodian	26,980	26,980	27,053	(73)
Salary-Radio Operator	117,900	117,900	114,301	3,599
Salary-Civil Process Server	7,500	7,500	5,368	2,132
Salary-Holiday Buy Back	8,000	8,000	13,641	(5,641)
Salary-Custodial-part-time	800	800	760	40
Salary-Overtime	23,000	23,000	27,467	(4,467)
Uniforms	3,000	3,000	3,199	(199)
New Vehicle	26,000	26,000	33,449	(7,449)
Postage	1,200	1,200	1,016	184
Laundry Service	2,300	2,300	1,494	806
Travel-Transportation of prisoners	500	500	581	(81)
Sheriff dues	1,500	1,500	1,790	(290)
Training	-	-	300	(300)
Food-Prisoners	800	800	297	503
Office Supplies	3,500	3,500	2,787	713
Gasoline	55,000	55,000	55,588	(588)
Repairs	18,000	18,000	15,002	2,998
Operating Supplies	7,000	7,000	8,952	(1,952)
Computer	7,000	7,000	4,831	2,169
Computer Maintenance	8,000	8,000	7,977	23
Photocopy Supplies	1,000	1,000	1,131	(131)
Ledgers and Binders	550	550	378	172
Equipment	-	-	45	(45)
	<u>657,175</u>	<u>657,175</u>	<u>667,098</u>	<u>(9,923)</u>
County Coroner				
Salary-Coroner	11,910	11,910	11,910	-
Salary-Deputy	3,300	3,300	2,400	900
Telephone	600	600	518	82
Court Reporter	100	100	-	100
Dues	300	300	325	(25)
Training	750	750	1,301	(551)
Medical	<u>10,800</u>	<u>10,800</u>	<u>13,051</u>	<u>(2,251)</u>
Subtotal County Coroner				
Carried Forward	<u>27,760</u>	<u>27,760</u>	<u>29,505</u>	<u>(1,745)</u>

UNION COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE-CASH BASIS-Continued
GENERAL FUND
November 30, 2009

	<u>Budget Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
County Coroner brought forward	\$27,760	\$27,760	\$29,505	(1,745)
Office supplies	300	300	60	240
Jurors	100	100	-	100
Equipment	300	300	510	(210)
	<u>28,460</u>	<u>28,460</u>	<u>30,075</u>	<u>(1,615)</u>
Courthouse and Jail				
Maintenance-building	40,000	40,000	28,736	11,264
Building improvements	8,183	8,183	-	8,183
Housing prisoners	250,000	250,000	279,170	(29,170)
Juvenile detention	30,000	30,000	14,146	15,854
Telephone	44,000	44,000	41,654	2,346
Utilities	40,000	44,000	34,817	5,183
Laundry	100	100	-	100
	<u>412,283</u>	<u>412,283</u>	<u>398,523</u>	<u>13,760</u>
Emergency Services and Disaster Operations				
Salaries	12,500	12,500	12,500	-
Salaries-secretary	300	300	220	80
Maintenance vehicle	700	700	35	665
Telephone	1,600	1,600	1,377	223
Utilities	2,500	2,500	1,912	588
Travel	1,000	1,000	468	532
Postage	100	100	38	62
Dues	45	45	45	-
Training	750	750	-	750
Public service contracts	1,000	1,000	81	919
Office supplies	400	400	369	31
Gas and oil	500	500	183	317
Miscellaneous	1,000	1,000	1,000	-
Equipment	4,000	4,000	4,000	-
	<u>26,395</u>	<u>26,395</u>	<u>22,228</u>	<u>4,167</u>
 Total Public Safety	 <u>\$1,124,313</u>	 <u>\$1,124,313</u>	 <u>\$1,117,924</u>	 <u>\$6,389</u>
 CORRECTIONS				
Probation				
Union County share of area wide expense	\$104,857	\$104,857	\$121,955	\$(17,098)
 Total Corrections	 <u>\$104,857</u>	 <u>\$104,857</u>	 <u>\$121,955</u>	 <u>\$(17,098)</u>

UNION COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE-CASH BASIS-Continued
GENERAL FUND
November 30, 2009

	<u>Budget Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
JUDICIARY AND LEGAL				
Circuit Clerk				
Salary-Circuit Clerk	\$49,000	\$49,000	\$49,000	\$ -
Salary-Assistant Circuit Clerk	33,519	33,519	32,480	1,039
Salary-Deputy Clerk	139,584	139,584	138,142	1,442
Salary-Part-Time	8,000	8,000	8,319	(319)
Travel	500	500	500	-
Equipment	600	600	582	18
Office and Court Supplies	4,500	4,500	3,832	668
Postage and box rent	9,500	9,500	10,297	(797)
Photocopy supplies	1,100	1,100	79	1,021
Miscellaneous	350	350	152	198
Dues-Circuit Clerk	<u>350</u>	<u>350</u>	<u>300</u>	<u>50</u>
	<u>247,003</u>	<u>247,003</u>	<u>243,683</u>	<u>3,320</u>
Court Expense				
Postage	200	200	1,044	(844)
Legal services/court	140,000	140,000	116,015	23,985
Dues	400	400	-	400
Circuit court jurors	15,000	15,000	2,771	12,229
Office Supplies	1,200	1,200	410	790
Maintenance Contracts	1,200	1,200	329	871
Circuit court expense	1,200	1,200	1,175	25
Miscellaneous	500	500	259	241
Equipment	<u>5,000</u>	<u>5,000</u>	<u>4,906</u>	<u>94</u>
	<u>164,700</u>	<u>164,700</u>	<u>126,909</u>	<u>37,791</u>
State Attorney				
States Attorney salary	128,959	128,959	131,334	(2,375)
Secretary salary	50,330	50,330	53,411	(3,081)
Assistant States Attorney	57,000	57,000	54,625	2,375
Salary-part-time	5,800	5,800	2,816	2,984
Dues	1,500	1,500	275	1,225
Photocopy supplies	1,500	1,500	1,151	349
Office Supplies	2,500	2,500	3,618	(1,118)
Appellate Service	7,000	7,000	7,000	-
Travel	3,750	3,750	2,821	929
Postage	1,250	1,250	1,315	(65)
Miscellaneous	<u>5,000</u>	<u>5,000</u>	<u>8,143</u>	<u>(3,143)</u>
	<u>264,589</u>	<u>264,589</u>	<u>266,509</u>	<u>(1,920)</u>
Subtotal judiciary and legal carried forward	<u>676,292</u>	<u>676,292</u>	<u>637,101</u>	<u>39,191</u>

UNION COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE-CASH BASIS-Concluded
GENERAL FUND
November 30, 2009

	<u>Budget Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Subtotal judiciary and legal carried forward	<u>\$676,292</u>	<u>\$676,292</u>	<u>\$637,101</u>	<u>\$39,191</u>
Judicial Security				
Salary	64,000	64,000	66,791	(2,791)
Travel	1,500	1,500	1,041	459
Laundry Services	400	400	454	(54)
Training	100	100	-	100
Uniforms	400	400	-	400
Equipment	400	400	108	292
	<u>66,800</u>	<u>63,400</u>	<u>68,394</u>	<u>(1,594)</u>
Total judiciary and legal	<u>\$743,092</u>	<u>\$743,092</u>	<u>\$705,495</u>	<u>\$37,597</u>
HEALTH AND WELFARE				
Health insurance	<u>270,000</u>	<u>270,000</u>	<u>296,101</u>	<u>(26,101)</u>
Total health and welfare	<u>\$270,000</u>	<u>\$270,000</u>	<u>\$296,101</u>	<u>\$(26,101)</u>
OTHER				
Superintendent of Education				
County's share of office	<u>\$39,202</u>	<u>\$39,202</u>	<u>\$35,018</u>	<u>\$ 4,184</u>
County portion of other programs				
SIEG agent	48,000	48,000	47,699	301
Merit board	500	500	150	350
Other	<u>8,900</u>	<u>8,900</u>	<u>3,992</u>	<u>4,908</u>
	<u>57,400</u>	<u>57,400</u>	<u>57,841</u>	<u>5,559</u>
Total other	<u>\$ 96,602</u>	<u>\$ 96,602</u>	<u>\$ 86,859</u>	<u>\$ 9,743</u>
Total expenditures	<u>\$3,574,991</u>	<u>\$3,574,991</u>	<u>\$3,187,766</u>	<u>\$387,225</u>
Excess (Deficiency) of revenues over Expenditures	<u>(100,691)</u>	<u>(100,691)</u>	<u>345,394</u>	<u>446,085</u>
Other financing sources (uses):				
Operating transfers out	<u>(37,000)</u>	<u>(37,000)</u>	<u>(31,800)</u>	<u>5,200</u>
Total other financing sources	<u>(37,000)</u>	<u>(37,000)</u>	<u>(31,800)</u>	<u>5,200</u>
Excess (Deficiency) of revenues and other Financing sources over expenditures	<u>(137,691)</u>	<u>(137,691)</u>	<u>313,594</u>	<u>451,285</u>

UNION COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE-CASH BASIS
MAJOR SPECIAL REVENUE FUNDS

November 30, 2009

	Liability Insurance				County Highway			
	Budgeted Amounts		Variance with Final Budget		Budgeted Amounts		Variance with Final Budget	
	Original	Final	Actual	Positive(Negative)	Original	Final	Actual	Positive(Negative)
Property and replacement taxes	\$526,000	\$526,000	\$459,247	\$ (66,753)	\$186,850	\$186,850	\$180,635	\$ (6,215)
Service fee, fines, licenses and commissions	-	-	-	-	140,000	140,000	94,951	(45,049)
Interest income	3,400	3,400	4,010	610	1,150	1,150	344	(806)
Equipment rental	-	-	-	-	600,000	600,000	472,600	(127,400)
Other receipts and reimbursements	1,000	1,000	-	(1,000)	45,000	45,000	34,057	(10,943)
Total revenues	530,400	530,400	463,257	(67,143)	973,000	973,000	782,587	(190,413)
Highways and streets	-	-	-	-	938,523	938,523	724,843	213,680
Other expenditures and reimbursements	615,935	615,935	339,249	276,686	-	-	-	-
Total expenditures	615,935	615,935	339,249	276,686	938,523	938,523	724,843	213,680
Excess of revenues over expenditures	(85,535)	(85,535)	124,008	209,543	34,477	34,477	57,744	23,267
Other financing sources(uses):								
Transfers in	-	-	44,705	44,705	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources(uses)	-	-	44,705	44,705	-	-	-	-
Net change in fund balances	\$(85,535)	\$(85,535)	168,713	\$ 254,248	\$ 34,477	\$34,477	57,744	\$ 23,267
Fund balance, beginning of year			808,422				17,930	
Fund balance, end of year			\$977,135				\$ 75,674	

UNION COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE-CASH BASIS
MAJOR SPECIAL REVENUE FUNDS-CONTINUED
November 30, 2009

	<u>Revolving Loan Fund</u>		<u>Variance with</u>
	<u>Budgeted Amounts</u>		<u>Final Budget</u>
	<u>Original</u>	<u>Final</u>	<u>Positive(Negative)</u>
Interest Income	\$ -	\$ -	\$ 6,855
Total revenues	-	-	<u>6,855</u>
Administrative	-	-	43,787
Total expenditures	-	-	<u>43,787</u>
Excess of revenues over expenditures	-	-	<u>(36,932)</u>
Net change in fund balances	\$ -	\$ -	<u>\$ (36,932)</u>
Fund balance, beginning of year		<u>229,778</u>	
Fund balance, end of year		<u>\$ 192,846</u>	

OTHER SUPPLEMENTARY INFORMATION

UNION COUNTY, ILLINOIS
COMBINING BALANCE SHEET-CASH BASIS
NONMAJOR GOVERNMENTAL FUND
November 30, 2009

	Special Revenue Funds						Total Nonmajor Governmental Funds
	Other General Government	Other Highways and Streets	Public Safety & Judiciary	Health & Welfare	Other	Grant Fund	Debt Service Fund
Assets:							
Cash and cash equivalents	\$14,319	\$659,660	\$427,746	\$119,300	\$685,916	\$4,780	\$222,891
Total Assets	<u>\$14,319</u>	<u>\$659,660</u>	<u>\$427,746</u>	<u>\$119,300</u>	<u>\$685,916</u>	<u>\$4,780</u>	<u>\$222,891</u>
Fund Balances							
Reserved	-	-	-	-	-	4,780	222,891
Unreserved, undesignated	14,319	659,660	427,746	119,300	685,916	-	1,906,941
Total Fund Balances	<u>14,319</u>	<u>659,660</u>	<u>427,746</u>	<u>119,300</u>	<u>685,916</u>	<u>4,780</u>	<u>2,134,612</u>
Total Liabilities and Fund Balances	<u>\$ 14,319</u>	<u>\$659,660</u>	<u>\$427,746</u>	<u>\$119,300</u>	<u>\$685,916</u>	<u>\$4,780</u>	<u>\$2,134,612</u>

UNION COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED November 30, 2009

	Other General Government	Other Highways and Streets	Public Safety & Judiciary	Health & Welfare	Other	Grant Fund	Debt Service Fund	Total
Revenues:								
Public safety tax	\$ -	\$ -	\$225,941	\$ -	\$ -	-	\$ -	\$ 225,941
Property and replacement taxes	-	794,457	-	131,471	1,359,355	-	458,294	2,743,577
Fees and fines	42,311	-	178,247	-	86,305	-	-	306,863
Interest income	127	3,476	2,845	587	3,078	86	2,140	12,339
Intergovernmental revenue	-	50,258	-	-	-	-	-	50,258
Salary reimbursements	-	44,684	-	-	-	-	-	44,684
Motor fuel tax allotments	-	885,371	-	-	-	-	-	885,371
Grants and entitlements	-	-	190,235	-	-	-	-	190,235
Other receipts and reimbursements	19,442	246,109	6,244	61,439	2,571	-	-	335,805
Total Revenues	61,880	2,024,355	603,512	193,497	1,456,309	86	460,434	4,795,073
Expenditures:								
Administrative	-	-	-	49,141	-	-	-	49,141
Salaries and labor	10,543	743,354	238,653	23,796	15,256	-	-	1,031,602
Fringe benefits	-	73,350	10,892	-	-	-	-	84,242
Materials and supplies	-	-	31,361	108,125	-	-	-	139,486
Construction and maintenance	-	926,308	-	-	-	-	-	926,308
Public health	-	-	-	18,236	-	-	-	18,236
Equipment purchases	-	-	99,147	-	1,305	-	-	100,452
Other expenditures and reimbursements	61,098	16,738	182,411	2,670	112,678	-	267,575	643,170
Retirement and social security	-	-	-	2,511	735,476	-	-	737,987
Total Expenditures	71,641	1,759,750	562,464	204,479	864,715	-	267,575	3,730,624
Excess (Deficiency) of Revenues Over Expenditures	(9,761)	264,605	41,048	(10,982)	586,594	86	192,859	1,064,449
Other Financing Sources (Uses):								
Transfers in	-	100,000	9,700	-	47,736	-	-	157,436
Transfers out	-	(100,000)	-	-	(89,341)	-	-	(189,341)
Total Other Financing Sources (Uses)	-	-	9,700	-	(41,605)	-	-	(31,905)
Net change in fund balances	(9,761)	264,605	50,748	(10,982)	544,989	86	192,859	1,032,544
Fund balances-beginning	24,080	395,055	376,998	130,282	140,927	4,694	30,032	1,102,068
Fund balances-ending	\$14,319	\$659,660	\$427,746	\$119,300	\$685,916	\$4,780	\$222,891	\$2,134,612

UNION COUNTY, ILLINOIS
 COMBINING BALANCE SHEET-CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS-OTHER GENERAL GOVERNMENT
 November 30, 2009

	Automation Fee Treasurer	Automation Fee County Clerk	GIS Fund	Totals
Assets				
Cash and cash equivalents	<u>\$5,872</u>	<u>\$6,040</u>	<u>\$2,407</u>	<u>\$14,319</u>
Total assets	<u>5,872</u>	<u>6,040</u>	<u>2,407</u>	<u>14,319</u>
Fund balance				
Unreserved	<u>5,872</u>	<u>6,040</u>	<u>2,407</u>	<u>14,319</u>
Total fund balance	<u>\$5,872</u>	<u>\$6,040</u>	<u>\$2,407</u>	<u>\$14,319</u>

UNION COUNTY, ILLINOIS
BALANCE SHEET-CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS-OTHER HIGHWAYS AND STREETS
November 30, 2009

	Hard Road	County Bridge	Federal Aid Matching	County Unit Road District	County Unit Road District-Bridge	County Motor Fuel Tax	County Unit Road District-MFT	Township Bridge	Totals
Assets									
Cash and cash equivalents	<u>\$42,293</u>	<u>\$98,153</u>	<u>\$63,928</u>	<u>\$139,242</u>	<u>\$72,363</u>	<u>\$47,432</u>	<u>\$79,290</u>	<u>\$116,959</u>	<u>\$659,660</u>
Total assets	<u>42,293</u>	<u>98,153</u>	<u>63,928</u>	<u>139,242</u>	<u>72,363</u>	<u>47,432</u>	<u>79,290</u>	<u>116,959</u>	<u>659,660</u>
Fund balances									
Unreserved	<u>42,293</u>	<u>98,153</u>	<u>63,928</u>	<u>139,242</u>	<u>72,363</u>	<u>47,432</u>	<u>79,290</u>	<u>116,959</u>	<u>659,660</u>
Total fund balance	<u>\$42,293</u>	<u>\$98,153</u>	<u>\$63,928</u>	<u>\$139,242</u>	<u>\$72,363</u>	<u>\$47,432</u>	<u>\$79,290</u>	<u>\$116,959</u>	<u>\$659,660</u>

UNION COUNTY, ILLINOIS
BALANCE SHEET-CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS-PUBLIC SAFETY AND JUDICIARY
November 30, 2009

	Public Safety	Law Enforcement Drug Fund	Court Automation Fee	Law Library	State's Attorney Drug Fund	Court Document Storage	Sheriff DUI Fund	Totals
Assets								
Cash and cash equivalents	<u>\$50,568</u>	<u>\$49,503</u>	<u>\$174,159</u>	<u>\$15,239</u>	<u>\$4,817</u>	<u>\$123,760</u>	<u>\$9,700</u>	<u>\$427,746</u>
Total assets	<u>50,568</u>	<u>49,503</u>	<u>174,159</u>	<u>15,239</u>	<u>4,817</u>	<u>123,760</u>	<u>9,700</u>	<u>427,746</u>
Fund balance								
Unreserved	<u>50,568</u>	<u>49,503</u>	<u>174,159</u>	<u>15,239</u>	<u>4,817</u>	<u>123,760</u>	<u>9,700</u>	<u>427,746</u>
Total fund balance	<u>\$50,568</u>	<u>\$49,503</u>	<u>\$174,159</u>	<u>\$15,239</u>	<u>\$4,817</u>	<u>\$123,760</u>	<u>\$9,700</u>	<u>\$427,746</u>

UNION COUNTY, ILLINOIS
 BALANCE SHEET-CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS-HEALTH AND WELFARE
 November 30, 2009

	<u>Southern Seven Health Fund</u>	<u>General Assistance</u>	<u>Glakin Tuberculosis</u>	<u>Arrestee Medical Cost Fund</u>	<u>Totals</u>
Assets					
Cash and cash equivalents	<u>\$2,979</u>	<u>\$101,193</u>	<u>\$4,316</u>	<u>\$10,812</u>	<u>\$119,300</u>
Total assets	<u>2,979</u>	<u>101,193</u>	<u>4,316</u>	<u>10,812</u>	<u>119,300</u>
Fund Balance					
Unreserved	<u>2,979</u>	<u>101,193</u>	<u>4,316</u>	<u>10,812</u>	<u>119,300</u>
Total fund balance	<u>\$2,979</u>	<u>\$101,193</u>	<u>\$4,316</u>	<u>\$10,812</u>	<u>\$119,300</u>

UNION COUNTY, ILLINOIS
BALANCE SHEET-CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS-OTHER
November 30, 2009

	Illinois Municipal Retirement	Cooperative Extension Fund	County Tourism	Indemnity Fund	Hotel/ Motel Tax	Cemetery Fund	Totals
Assets							
Cash and cash equivalents	<u>\$611,579</u>	<u>\$17,109</u>	<u>\$17,308</u>	<u>\$33,339</u>	<u>\$6,355</u>	<u>\$226</u>	<u>\$685,916</u>
Total Assets	<u>611,579</u>	<u>17,109</u>	<u>17,308</u>	<u>33,339</u>	<u>6,355</u>	<u>226</u>	<u>685,916</u>
Fund balance							
Unreserved	<u>611,579</u>	<u>17,109</u>	<u>17,308</u>	<u>33,339</u>	<u>6,355</u>	<u>226</u>	<u>685,916</u>
Total fund balances	<u>\$611,579</u>	<u>\$17,109</u>	<u>\$17,308</u>	<u>\$33,339</u>	<u>\$6,355</u>	<u>\$226</u>	<u>\$685,916</u>

UNION COUNTY, ILLINOIS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES-CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS-OTHER GENERAL GOVERNMENT
 November 30, 2009

	Automation Fee Treasurer	Automation Fee County Clerk	GIS Fund	Totals
Revenue received				
Fees and fines	\$7,811	\$ -	\$34,500	\$42,311
Interest income	76	51	-	127
Other receipts and reimbursements	-	19,442	-	19,442
Total revenues received	<u>7,887</u>	<u>19,493</u>	<u>34,500</u>	<u>61,880</u>
Expenditures				
Salaries and labor	10,543	-	-	10,543
Other expenditures and reimbursements	<u>1,715</u>	<u>22,360</u>	<u>37,023</u>	<u>61,098</u>
Total expenditures	<u>12,258</u>	<u>22,360</u>	<u>37,023</u>	<u>71,641</u>
Excess (Deficiency) of revenue received over expenditures disbursed	(4,371)	(2,867)	(2,523)	(9,761)
Fund balance, December 1, 2008	<u>10,243</u>	<u>8,907</u>	<u>4,930</u>	<u>24,080</u>
Fund balance, November 30, 2009	<u>\$5,872</u>	<u>\$6,040</u>	<u>\$2,407</u>	<u>\$14,319</u>

UNION COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES-CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS-PUBLIC SAFETY AND JUDICIARY
November 30, 2009

	Public Safety	Law Enforcement Drug Fund	Court Automation Fee	Law Library	State's Attorney Drug Fund	Court Document Storage	Sheriff's DUI Fund	Totals
Revenue received								
Public safety tax	\$225,941	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$225,941
Fees and fines	-	-	82,562	10,142	-	73,319	12,404	178,427
Interest income	284	-	1,639	108	15	715	84	2,845
Grants and entitlements	-	190,235	-	-	-	-	-	190,235
Other receipts and reimbursements	-	1,054	-	-	5,010	-	-	6,064
Total revenues received	<u>226,225</u>	<u>191,289</u>	<u>84,201</u>	<u>10,250</u>	<u>5,025</u>	<u>74,034</u>	<u>12,488</u>	<u>603,512</u>
Expenditures								
Salaries and labor	202,524	-	1,412	-	-	34,717	-	238,653
Fringe benefits	10,892	-	-	-	-	-	-	10,892
Equipment purchases	13,228	-	20,814	-	603	53,771	10,731	99,147
Materials and supplies	-	-	14,378	16,983	-	-	-	31,361
Other expenditures and reimbursements	7,346	175,065	-	-	-	-	-	182,411
Total expenditures	<u>233,990</u>	<u>175,065</u>	<u>36,604</u>	<u>16,983</u>	<u>603</u>	<u>88,488</u>	<u>10,731</u>	<u>562,464</u>
Excess(Deficiency) of revenue received over expenditures disbursed	<u>(7,765)</u>	<u>16,224</u>	<u>47,597</u>	<u>(6,733)</u>	<u>4,422</u>	<u>(14,454)</u>	<u>1,757</u>	<u>41,048</u>
Other financing sources(uses):								
Transfers in	-	9,700	-	-	-	-	-	9,700
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources(uses)	<u>-</u>	<u>9,700</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,700</u>
Net change in fund balances	(7,765)	25,924	47,597	(6,733)	4,422	(14,454)	1,757	50,748
Fund balance, December 1, 2008	<u>58,333</u>	<u>23,579</u>	<u>126,562</u>	<u>21,972</u>	<u>395</u>	<u>138,214</u>	<u>7,943</u>	<u>376,998</u>
Fund balance, November 30, 2009	<u>\$50,568</u>	<u>\$49,503</u>	<u>\$174,159</u>	<u>\$15,239</u>	<u>\$4,817</u>	<u>\$123,760</u>	<u>\$9,700</u>	<u>\$427,746</u>

UNION COUNTY, ILLINOIS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES-CASH BASIS
 NONMAJOR GOVERNMENTAL FUNDS-HEALTH AND WELFARE
 November 30, 2009

	Southern Seven Health Fund	General Assistance	Glakin Tuberculosis	Arrestee Medical Cost Fund	Totals
Revenues received					
Property and replacement tax	\$102,219	\$ 8,598	\$20,654	\$ -	\$131,471
Interest income	39	436	46	66	587
Other receipts and reimbursements	-	56,259	-	5,180	61,439
Total revenues received	<u>102,258</u>	<u>65,293</u>	<u>20,700</u>	<u>5,246</u>	<u>193,497</u>
Expenditures					
Administration	-	49,141	-	-	49,141
Salaries and labor	-	23,796	-	-	23,796
Retirement and social security	-	2,511	-	-	2,511
Materials and supplies	105,209	2,916	-	-	108,125
Public health	-	-	18,236	-	18,236
Miscellaneous	-	2,670	-	-	2,670
Total expenditures	<u>105,209</u>	<u>81,034</u>	<u>18,236</u>	<u>-</u>	<u>204,479</u>
Excess (Deficiency) of revenue received over expenditures disbursed	(2,951)	(15,741)	2,464	5,246	(10,982)
Fund balance, December 1, 2008	<u>5,930</u>	<u>116,934</u>	<u>1,852</u>	<u>5,566</u>	<u>130,282</u>
Fund balance, November 30, 2009	<u>\$ 2,979</u>	<u>\$101,193</u>	<u>\$4,316</u>	<u>\$10,812</u>	<u>\$119,300</u>

UNION COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
CASH BASIS-NONMAJOR GOVERNMENTAL FUNDS-OTHER
November 30, 2009

	Illinois Municipal Retirement	Cooperative Extension Fund	County Tourism	Indemnity Fund	Hotel/ Motel Tax	Cemetery Fund	Totals
Revenue received							
Property and replacement taxes	\$1,289,757	\$69,780	\$ -	\$ -	\$ -	\$ -	\$1,359,355
Fees and fines	-	-	-	5,080	81,225	-	86,305
Interest income	2,386	24	187	330	145	6	3,078
Other receipts and reimbursements	2,511	-	60	-	-	-	2,571
Total revenues received	<u>1,294,472</u>	<u>69,804</u>	<u>247</u>	<u>5,410</u>	<u>81,370</u>	<u>6</u>	<u>1,451,309</u>
Expenditures							
Equipment purchases	-	-	-	-	-	1,305	1,305
Salaries and labor	4,652	-	-	-	-	10,604	15,256
Retirement and social security	735,476	-	-	-	-	-	735,476
Other expenditures and reimbursements	229	55,484	47,048	-	9,917	-	112,678
Total expenditures	<u>740,357</u>	<u>55,484</u>	<u>47,048</u>	<u>-</u>	<u>9,917</u>	<u>11,909</u>	<u>864,715</u>
Excess (Deficiency) of revenue received over expenditures disbursed	554,115	14,320	(46,801)	5,410	71,453	(11,903)	586,594
Other financing sources (used):							
Transfers in	-	-	35,736	-	-	12,000	47,736
Transfers out	-	-	-	-	(89,341)	-	(89,341)
Total other financing sources (used)	-	-	<u>35,736</u>	-	<u>(89,341)</u>	<u>12,000</u>	<u>(41,605)</u>
Net change in fund balances	554,115	14,320	(11,065)	5,410	(17,888)	97	544,989
Fund balance, December 1, 2008	<u>57,464</u>	<u>2,789</u>	<u>28,373</u>	<u>27,929</u>	<u>24,243</u>	<u>129</u>	<u>140,927</u>
Fund balance, November 30, 2009	<u>\$611,579</u>	<u>\$17,109</u>	<u>\$17,308</u>	<u>\$33,339</u>	<u>\$ 6,355</u>	<u>\$ 226</u>	<u>\$685,916</u>

IMRF TREND INFORMATION

**UNION COUNTY, ILLINOIS
IMRF REQUIRED SUPPLEMENTAL INFORMATION
ELECTED COUNTY OFFICIALS**

TREND INFORMATION

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/2009	50,064	100%	\$ -
12/31/2008	48,512	100%	\$ -
12/31/2007	83,616	100%	\$ -
12/31/2006	111,713	100%	\$ -
12/31/2005	102,004	100%	\$ -
12/31/2004	93,221	100%	\$ -
12/31/2003	101,159	100%	\$ -
12/31/2002	92,845	100%	\$ -
12/31/2001	120,268	100%	\$ -
12/31/2000	107,663	100%	\$ -

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Liability (AAL)	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage
12/31/2009	1,279,965	1,613,672	333,707	79.32%	379,481	87.94%
12/31/2008	1,240,279	1,466,736	226,460	84.56%	385,324	58.77%
12/31/2007	1,562,816	1,628,478	65,662	95.97%	376,141	17.46%
12/31/2006	1,642,774	1,366,115	(276,659)	120.25%	338,114	0.00%
12/31/2005	1,507,027	1,765,859	258,832	85.34%	348,970	74.17%
12/31/2004	1,217,937	1,829,340	611,403	66.58%	301,297	202.92%
12/31/2003	1,162,042	1,824,790	662,748	63.68%	349,427	189.67%
12/31/2002	1,093,531	1,835,208	741,677	59.59%	343,617	215.84%
12/31/2001	1,066,533	1,712,385	645,852	62.28%	333,799	193.49%
12/31/2000	1,059,185	1,582,462	523,277	66.93%	309,733	168.94%

**UNION COUNTY, ILLINOIS
IMRF REQUIRED SUPPLEMENTAL INFORMATION
SHERIFF'S LAW ENFORCEMENT PERSONNEL (SLEP)**

TREND INFORMATION

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/2009	18,713	100%	\$ -
12/31/2008	16,257	100%	\$ -
12/31/2007	38,871	100%	\$ -
12/31/2006	78,247	100%	\$ -
12/31/2005	67,584	100%	\$ -
12/31/2004	64,057	100%	\$ -
12/31/2003	29,408	100%	\$ -
12/31/2002	30,722	100%	\$ -
12/31/2001	24,431	100%	\$ -
12/31/2000	18,395	100%	\$ -

SCHEDULE OF FUNDING PROGRESS

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage
12/31/2009	2,344,124	2,645,738	301,614	88.60%	631,792	47.74%
12/31/2008	2,038,369	2,706,321	667,952	75.32%	622,858	107.24%
12/31/2007	2,366,028	2,345,964	(20,064)	100.86%	560,909	0.00%
12/31/2006	2,347,612	2,129,927	(217,685)	110.22%	588,763	0.00%
12/31/2005	2,136,963	2,045,499	(91,464)	104.47%	513,166	0.00%
12/31/2004	1,964,550	1,942,270	(22,280)	101.15%	450,428	0.00%
12/31/2003	1,770,403	1,751,479	(18,924)	101.08%	453,131	0.00%
12/31/2002	1,680,122	1,721,449	41,327	97.60%	491,551	8.14%
12/31/2001	1,730,574	1,464,867	(265,707)	118.14%	458,372	0.00%
12/31/2000	1,488,974	1,222,804	(266,170)	121.77%	421,901	0.00%

**UNION COUNTY, ILLINOIS
IMRF REQUIRED SUPPLEMENTAL INFORMATION
ALL OTHER IMRF PERSONNEL**

TREND INFORMATION

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/2009	217,411	100%	\$ -
12/31/2008	212,923	100%	\$ -
12/31/2007	215,363	100%	\$ -
12/31/2006	209,724	100%	\$ -
12/31/2005	191,895	100%	\$ -
12/31/2004	183,459	100%	\$ -
12/31/2003	143,116	100%	\$ -
12/31/2002	186,729	100%	\$ -
12/31/2001	190,860	100%	\$ -
12/31/2000	204,010	100%	\$ -

SCHEDULE OF FUNDING PROGRESS

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage
12/31/2009	5,671,413	6,947,822	1,276,409	81.63%	2,203,983	57.91%
12/31/2008	5,489,200	7,024,885	1,535,685	78.14%	2,190,571	70.10%
12/31/2007	6,202,015	6,534,826	332,811	94.91%	2,094,967	15.89%
12/31/2006	5,845,624	6,309,255	463,631	92.65%	1,980,401	23.41%
12/31/2005	5,535,035	6,155,533	620,498	89.92%	1,960,113	31.66%
12/31/2004	5,255,058	5,933,678	678,620	88.56%	2,033,912	33.37%
12/31/2003	5,220,666	5,598,375	377,709	93.25%	1,880,629	20.08%
12/31/2002	5,342,025	5,454,071	112,046	97.95%	1,891,886	5.92%
12/31/2001	5,301,771	5,135,716	(166,055)	103.23%	1,797,180	0.00%
12/31/2000	4,790,799	4,820,381	29,582	99.39%	1,742,183	1.70%